REMARKS

Claims 1-11 and 14-17 are in this application. Claims 12 and 13 were canceled in the preliminary amendment filed on March 25, 2002.

The Examiner has rejected claims 1-8 and 11-17 as being anticipated Singh et al. (US 5,876,751). Applicants respectfully traverse this rejection.

Anticipation requires that each and every element of the claimed invention be disclosed in a single prior art reference. *In re Paulsen*, 30 F.3d 1475, 31 USPQ 1671 (Fed. Cir. 1994). For anticipation, there must be no difference between the claimed invention and the reference disclosure, as viewed by a person of ordinary skill in the field of the invention. *Scripps Clinic & Res. Found. v. Genentech, Inc.,* 927 F.2d 1565, 18 USPQ2d 1001 (Fed. Cir. 1991).

Singh et al. does not disclose a controlled release pharmaceutical composition of nimesulide. This is clear from the disclosure in col. 8, lines 6-7 of the '751 patent where it is disclosed that the dose administered to the patients was three times daily. One skilled in the art knows that a drug which is administered three times daily is not in a controlled release form. Therefore, since each and every element of the claimed invention is not disclosed in Singh et al. claims 1-8 and 11-17 cannot be anticipated.

Therefore, it is respectfully requested that this rejection be withdrawn.

The Examiner rejected claims 1 and 10 as being anticipated by Sheth et al. (US Patent 4,424,235). Applicants respectfully traverse this rejection.

Sheth et al. cannot anticipate claims 1 and 10 because each and every element of the invention claimed in claims 1 and 10 is not disclosed. Claims 1 and 10 of this application define a controlled release pharmaceutical composition of

nimesulide. There is no disclosure of nimesulide or controlled release pharmaceutical compositions of nimesulide in Sheth.

Although, the disclosure at col. 1, lines 61-64 of Sheth refers to conventional controlled release capsules or tablets containing either L-Dopa alone or a combination of L-Dopa and a decarboxylase inhibitor, there is no disclosure of such compositions. In addition, Sheth does not disclose nor suggests that the properties of nimesulide are similar to those of L-dopa such that any excipient that can be used to prepare a controlled release formulation of L-Dopa can be used to prepare a controlled release form of nimesulide. Therefore, since each and every element of the claimed invention is not disclosed in Sheth, Sheth cannot and does not anticipate claims 1 and 10.

Therefore, it is respectfully requested that the rejection be withdrawn.

The Examiner has rejected claims 1 and 9 under 35 USC 102(e) as being anticipated by Merrill et al. (US Patent 6,077,538). Applicants respectfully traverse this rejection.

As stated above in order for a reference to anticipate each element of the claim must be found in the reference. Merrill does not disclose a composition comprising nimesulide and therefore, Merrill cannot anticipate claims 1 and 9.

Therefore, it is respectfully requested that this rejection be withdrawn.

Accordingly, applicants submit that the present application is in condition for allowance and favorable consideration is respectfully requested.

Respectfully submitted

Janet I. Cord
c/o Ladas & Parry
26 West 61st Street
New York, New York 10023
Reg. No. 33, 778 (212-708-1935)